

# **2005 DRAFTING REQUEST**

## **Bill**

Received: **11/30/2004**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget**

By/Representing: **Percy**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

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## **Pre Topic:**

DOA:.....Percy, BB0277 -

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## **Topic:**

Increase state rental vehicle fee

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## **Instructions:**

See Attached

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## **Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 11/30/2004	jdyer 12/02/2004		_____			State
/P1	jkreye 01/31/2005	wjackson 01/31/2005	pgreensl 12/02/2004	_____	mbarman 12/02/2004		State
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/P3			pgreensl	_____	lnorthro		

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			02/02/2005 _____		02/02/2005		

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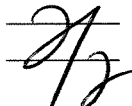

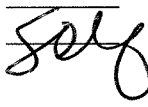

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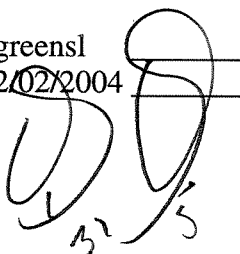
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***LRB-1046***

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Page 2

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/?	jkreye	p1 12/2 jld	12/2 p8	12/2 p8 1/12			

FE Sent For:

**<END>**

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**Department of Transportation  
2005-2007 Biennial Budget Request  
STATUTORY MODIFICATIONS**

**TOPIC:** Increase State Rental Vehicle Fee

**DESCRIPTION OF CHANGE:**

Amend s. 77.995(2) Wis. Stats., to reflect an increase of the State Rental Vehicle Fee from 3% to 5% of gross receipts for applicable vehicles other than limousines (for which the fee is already 5% of gross receipts). This change will provide \$1,600,000 SEG in FY 06 and \$2,200,000 SEG in FY 07.

**JUSTIFICATION:**

Since 1997, a state rental vehicle fee has been charged on the short-term (less than 30 days) rental of limousines, automobiles, mobile homes, motor homes, and camping trailers, except where otherwise specifically exempted by law. The fee charged is similar to a sales tax in that a certain percentage is assessed on the gross rental receipts. For limousines, the fee percentage is 5% and, for all other autos for which the fee applies, the fee percentage is 3%. Revenues from the state rental vehicle fee are deposited in the state's Transportation Fund to be used for transportation-related purposes at the direction of the State Legislature. The requested increase in the state rental vehicle fee on applicable autos other than limousines would equate the fee percentage for those vehicles with the fee percentage charged for limousines as well as with the state sales tax percentage.



## 2005-07 Budget Bill Statutory Language Drafting Request

- Topic: Increase State Rental Vehicle Fee
- Tracking Code: BB0277
- SBO team: Environmental and Commercial Resources
- SBO analyst: Doug Percy
  - Phone: 266-1039
  - Email: doug.percy@doa.state.wi.us
- Agency acronym: DOT
- Agency number: 395

DOA  
budget

2005 - 2006 LEGISLATURE

1046/P1  
LRB-0003/P1

JK: [unclear]ld/rs

Bray BB0277

SOON

PM not K

stays

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 11-30-04

MOVE

TAXATION ← head  
OTHER TAXATION ← subhead

don't gen

1 AN ACT to amend 77.995 (2) of the statutes; relating to: ~~the rate of the state~~

2 ~~the rate of the state~~ the budget

**Analysis by the Legislative Reference Bureau**

Under current law, the state imposes a rental vehicle fee on the rental of certain vehicles. The fee is equal to 3 percent of the gross receipts from the rental of automobiles, mobile homes, motor homes, and camping trailers, if such vehicles are rented or leased without drivers, and 5 percent of the gross receipts from the rental of limousines. Under this bill, the rental vehicle fee is equal to 5 percent of the gross receipts from the rental of automobiles, mobile homes, motor homes, and camping trailers, if such vehicles are rented or leased without drivers, and 5 percent of the gross receipts from the rental of limousines.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

**The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:**

3 SECTION 1. 77.995 (2) of the statutes is amended to read:

4 77.995 (2) There is imposed a fee at the rate of 3%, or 5% for the rental of  
5 limousines, 5 percent of the gross receipts on the rental, but not for rerental and not

1 for rental as a service or repair replacement vehicle of Type 1 automobiles, as defined  
2 in s. 340.01 (4) (a); of mobile homes, as defined in s. 340.01 (29); of motor homes, as  
3 defined in s. 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by  
4 establishments primarily engaged in short-term rental of vehicles without drivers,  
5 for a period of 30 days or less, unless the sale is exempt from the sales tax under s.  
6 77.54 (1), (4), (7) (a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent  
7 of the gross receipts on the rental of limousines.

8 *Fix component* → **SECTION 2. Initial applicability.** *9341; revenue ✓*

9 (1) *the treatment of section 77.995(2) of the statutes*  
10 ~~This act~~ first applies to rental or lease agreements entered into on the first  
day of the 2nd month beginning after publication.

11 *Fix component* → **SECTION 3. Effective date.** *9441; revenue*

12 (1) ~~This act~~ takes effect on the first day of the 2nd month beginning after  
13 publication.

14 (END)

*The treatment of section 77.995(2) of the statutes*



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-1046/P1  
JK:jld:pg

P2

DOA:.....Percy, BB0277 - Increase state rental vehicle fee

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 1-31-05

Today  
Please

Do Not Gen

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6 77.54 (1), (4), (7) (a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent  
7 of the gross receipts on the rental of limousines.

8 **SECTION 9341. Initial applicability; revenue.**

9 (1) The treatment of section 77.995 (2) of the statutes first applies to rental or  
10 lease agreements entered into on the ~~first~~ day of the ~~2nd~~ month beginning after  
11 publication. *whichever is later* October 1, 2005, or on

12 **SECTION 9441. Effective dates; revenue.**

13 (1) The treatment of section 77.995 (2) of the statutes takes effect on the ~~first~~  
14 day of the ~~2nd~~ month beginning after publication.

15 (END)



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-1046/P2  
JK:jld:rs

DOA:.....Percy, BB0277 - Increase state rental vehicle fee

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 1-2-05

Don't gen

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State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-1046/P3

JK:jld:pg

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